



Trustees' Financial Summary

FY2015-16

Submit ID: 0324-79576712

15 Flathead County

0324 Smith Valley Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Serina Nelson **Phone #:** (406) 756-4535

(Signature)

(Date)

Chair, Board of Trustees: Richard Sutton

(Signature)

(Date)

County Superintendant Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Summer Learning Camp	LOCAL		Local
195	Latchkey	LOCAL		
210	Interest/Local	LOCAL		
289	Donations	LOCAL		
305	Title I - Schoolwide	FEDERAL		Federal
306	Title I - Schoolwide	FEDERAL	015 0324 32 16	Federal
365	Indian Ed for All	STATE		
554	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A131209	84.358A
555	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A141209	84.358A
715	IDEA Part B	FEDERAL		84.027
716	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	200,310.13	5,858.70		1,220.93
02	Taxes Receivable - Real and Personal (120-149)	24,062.46	1,421.83		
03	Taxes Receivable - Protested (150-159)	6,007.45	366.87		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	230,380.04	7,647.40		1,220.93
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	30,069.91	1,788.70		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	95,434.23			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	104,875.90	5,858.70		1,220.93
52	TOTAL FUND BALANCE/EQUITY	200,310.13	5,858.70		1,220.93
53	TOTAL LIABILITIES AND FUND BALANCE	230,380.04	7,647.40		1,220.93

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,500.31	62,941.23	(14,001.92)	
02	Taxes Receivable - Real and Personal (120-149)	5,026.81			
03	Taxes Receivable - Protested (150-159)	764.39			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			36,703.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,291.51	62,941.23	22,701.08	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,791.20			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			1,640.66	
48	Fund Balance for Budget	7,500.31	62,941.23	21,060.42	
52	TOTAL FUND BALANCE/EQUITY	7,500.31	62,941.23	22,701.08	
53	TOTAL LIABILITIES AND FUND BALANCE	13,291.51	62,941.23	22,701.08	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3.40	2,818.30
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			3.40	2,818.30
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3.40	2,818.30
52	TOTAL FUND BALANCE/EQUITY			3.40	2,818.30
53	TOTAL LIABILITIES AND FUND BALANCE			3.40	2,818.30

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,349.94	5,325.61		37,339.64
02	Taxes Receivable - Real and Personal (120-149)				7,251.83
03	Taxes Receivable - Protested (150-159)				1,637.41
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,349.94	5,325.61		46,228.88
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				8,889.24
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,349.94	5,325.61		37,339.64
52	TOTAL FUND BALANCE/EQUITY	5,349.94	5,325.61		37,339.64
53	TOTAL LIABILITIES AND FUND BALANCE	5,349.94	5,325.61		46,228.88

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1.38	13,437.46	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		1.38	13,437.46	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		1.38	13,437.46	
52	TOTAL FUND BALANCE/EQUITY		1.38	13,437.46	
53	TOTAL LIABILITIES AND FUND BALANCE		1.38	13,437.46	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,347.62	2,812.43		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	22,347.62	2,812.43		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	4,599.05	2,812.43		
25	Other Current Liabilities (621-679)	17,748.57			
35	TOTAL LIABILITIES	22,347.62	2,812.43		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	22,347.62	2,812.43		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	243,649.38	216,954.76
1112	District Levy - Personal Property	3,326.47	5,468.36
1113	District Levy - Heavy Motor Vehicles	42.74	45.04
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,997.41	717.75
1190	Penalties and Interest on Taxes	1,166.10	765.20
1510	Interest Earnings	1,034.43	1,057.92
1900	Other Revenue from Local Sources	15.26	1,347.80
3110	Direct State Aid	615,339.75	630,708.86
3111	Quality Educator	50,801.40	56,687.73
3112	At Risk Student	9,430.65	9,717.91
3113	Indian Education For All	4,692.00	4,530.96
3114	American Indian Achievement Gap	1,400.00	1,435.00
3115	State Spec Ed Allowable Cost Pymt to Districts	45,455.42	77,758.50
3116	Data For Achievement	3,450.00	4,340.00
3118	Natural Resource Development	4,385.01	6,837.04
3120	State Guaranteed Tax Base Aid	333,705.90	361,348.80
3444	State School Block Grant	35,685.82	35,685.82
3446	SB96 Block Grant Reimbursement	1,692.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,359,269.91	1,415,407.45

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	648,756.40	670,109.62
			2XX Personal Services - Employee Benefits	48,617.12	45,787.48
			3XX Purchased Professional and Technical Services	5,335.89	8,618.91
			4XX Purchased Property Services	4,283.33	4,056.63
			5XX Other Purchased Services	41.40	0.00
			6XX Supplies and Materials	20,027.80	38,744.06
			7XX Property and Equipment Acquisition	9,729.40	0.00
			8XX Other Expenditures	0.00	553.02
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	23,523.00	25,213.00
			2XX Personal Services - Employee Benefits	3,071.06	3,087.71
			6XX Supplies and Materials	275.33	280.12
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	6,535.02	6,921.72

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		222X	Educational Media Services		
		1XX	Personal Services - Salaries	17,476.80	20,990.16
		2XX	Personal Services - Employee Benefits	143.54	473.79
		3XX	Purchased Professional and Technical Services	700.00	700.00
		6XX	Supplies and Materials	1,539.90	1,288.95
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	0.00	265.50
		2XX	Personal Services - Employee Benefits	2,193.39	1,175.47
		3XX	Purchased Professional and Technical Services	9,525.00	13,235.00
		5XX	Other Purchased Services	616.90	499.27
		6XX	Supplies and Materials	244.64	660.34
		810	Dues and Fees	1,986.00	3,042.75
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	116,484.14	98,782.48
		2XX	Personal Services - Employee Benefits	11,650.37	10,415.62
		3XX	Purchased Professional and Technical Services	5,252.80	3,985.78
		4XX	Purchased Property Services	95.00	0.00
		5XX	Other Purchased Services	2,166.76	3,950.55
		6XX	Supplies and Materials	4,468.15	4,149.95
		7XX	Property and Equipment Acquisition	0.00	2,500.00
		810	Dues and Fees	475.00	2,864.10
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	37,549.40	38,632.30
		2XX	Personal Services - Employee Benefits	5,086.65	5,118.81
		3XX	Purchased Professional and Technical Services	3,509.10	3,725.50
		4XX	Purchased Property Services	0.00	85.00
		5XX	Other Purchased Services	5,873.09	4,828.60
		6XX	Supplies and Materials	3,379.63	9,103.66
		810	Dues and Fees	75.00	449.00
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	60,730.89	58,174.61
		2XX	Personal Services - Employee Benefits	1,652.70	2,155.20
		3XX	Purchased Professional and Technical Services	2,923.40	27,339.12
		4XX	Purchased Property Services	59,468.09	47,172.09
		5XX	Other Purchased Services	9,681.61	10,351.24
		6XX	Supplies and Materials	21,164.11	19,962.56
		27XX	Student Transportation Services		
		6XX	Supplies and Materials	370.97	0.00
		4XXX	Facilities Acquisition and Construction Services		
		4XX	Purchased Property Services	260.00	0.00
		6XX	Supplies and Materials	2,490.00	0.00
		7XX	Property and Equipment Acquisition	0.00	17,463.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	4,035.05	4,015.01
			850 Interest on Debt	271.55	288.99
	280		Special Education - Local and State		
		1XXX	Instruction		
			1XX Personal Services - Salaries	146,499.46	143,186.41
			2XX Personal Services - Employee Benefits	19,050.30	6,084.46
			6XX Supplies and Materials	0.00	632.44
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	3,851.93	3,642.41
	710		School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	0.00	602.50
			2XX Personal Services - Employee Benefits	0.00	4.99
			3XX Purchased Professional and Technical Services	0.00	55.00
	720		School Sponsored Athletics		
		27XX	Student Transportation Services		
			6XX Supplies and Materials	19.97	0.00
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	5,700.00	8,230.00
			2XX Personal Services - Employee Benefits	46.82	68.14
			3XX Purchased Professional and Technical Services	4,656.60	3,136.81
	910		Food Services		
		31XX	Food Services		
			6XX Supplies and Materials	0.00	1,808.80
365	Indian Ed for All				
		1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
			1XX Personal Services - Salaries	2,818.97	3,487.38
			3XX Purchased Professional and Technical Services	0.00	50.00
			6XX Supplies and Materials	0.00	111.25
910	Budget Amendment				
		1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	16,269.59
			2XX Personal Services - Employee Benefits	0.00	44.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,346,379.43	1,408,631.52



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					132,983.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,415,407.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,408,631.52	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	95,434.23	Less Last Year	34,883.05	(4b)	60,551.18	
					60,551.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					200,310.13	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	15,132.64	18,045.55
	1112 District Levy - Personal Property	152.24	373.23
	1113 District Levy - Heavy Motor Vehicles	2.65	3.76
	1190 Penalties and Interest on Taxes	66.24	55.54
	1510 Interest Earnings	40.62	31.34
	2220 County On-Schedule Trans Reimb	355.55	1,100.05
	3210 State On-Schedule Trans Reimb	355.55	1,100.05
	3444 State School Block Grant	159.04	159.04
	3446 SB96 Block Grant Reimbursement	72.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,336.66	20,868.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	3,636.96	3,782.41
		25XX Support Services - Business			
			1XX Personal Services - Salaries	3,635.42	3,882.49
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	9,097.71	10,611.95
			5XX Other Purchased Services	611.10	873.25
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			5XX Other Purchased Services	0.00	1,326.85
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			5XX Other Purchased Services	998.32	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				17,979.51	20,476.95



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					5,467.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,868.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,476.95	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,858.70	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.57	8.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7.57</u>	<u>8.67</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance					1,212.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8.67 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,220.93 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	14,864.85	31,237.41
	1112 District Levy - Personal Property	807.91	457.76
	1113 District Levy - Heavy Motor Vehicles	2.17	6.57
	1190 Penalties and Interest on Taxes	194.48	81.13
	1510 Interest Earnings	6.86	46.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,876.27	31,829.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	12,443.69	3,512.53
			2XX Personal Services - Employee Benefits	3.65	0.00
			5XX Other Purchased Services	0.00	24,245.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,447.34	27,757.71

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	3,428.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,829.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,757.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,500.31	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	334.02	409.21
	2240 County Retirement Distribution	176,061.16	168,697.17
	6100 Material Prior Period Revenue Adjustments	0.00	-25.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>176,395.18</u>	<u>169,080.53</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	99,601.73	107,127.40
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	3,589.19	3,915.25
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	2,666.64	3,259.50
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	0.00	41.23
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	18,328.32	15,927.01
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	6,284.06	6,602.00
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	9,266.44	9,033.77
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	1,388.15	1,647.90
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	24,251.86	22,780.46
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	0.00	93.56
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	869.72	1,278.01
	840 Custody and Child Care Services				
	33XX Community Services				
		2XX	Personal Services - Employee Benefits	1,954.22	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>168,200.33</u>	<u>171,706.09</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					65,566.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					169,080.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					171,706.09	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					62,941.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
100	Summer Learning Camp	
	1800 Revenue from Community Services Activities	650.00
195	Latchkey	
	1945 Fees - Users/Resale of Supplies	15,151.95
210	Interest/Local	
	1510 Interest Earnings	99.42
289	Donations	
	1920 Contributions/Donations from Private Sources	4,102.16
305	Title I - Schoolwide	
	1900 Other Revenue from Local Sources	26.00
	6100 Material Prior Period Revenue Adjustments	-12,035.00
306	Title I - Schoolwide	
	4200 Title I, Part A, Improving Basic Programs	89,706.00
554	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,504.54
555	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,000.00
716	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	3,642.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>108,847.48</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
100	Summer Learning Camp				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		217.00
			6XX Supplies and Materials		122.19
			100 Subtotal		<u>339.19</u>
195	Latchkey				
	840 Custody and Child Care Services				
	33XX Community Services				
			1XX Personal Services - Salaries		13,620.56
			6XX Supplies and Materials		48.60
			8XX Other Expenditures		68.00
			195 Subtotal		<u>13,737.16</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
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PRC	Program	Function	Object	2015 Value	2016 Value
289	Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services		400.00
		6XX	Supplies and Materials		1,020.39
	26XX	Operation and Maintenance of Plant Services			
		6XX	Supplies and Materials		1,063.48
		289 Subtotal			2,483.87
305	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		6,474.31
		2XX	Personal Services - Employee Benefits		974.77
		5XX	Other Purchased Services		136.51
		6XX	Supplies and Materials		2,100.71
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services		15.00
		305 Subtotal			9,701.30
306	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		69,914.63
		2XX	Personal Services - Employee Benefits		10,621.25
		6XX	Supplies and Materials		4,336.66
	21XX	Support Services - Students			
		6XX	Supplies and Materials		300.00
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services		6,685.05
		6XX	Supplies and Materials		488.78
		306 Subtotal			92,346.37
555	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		6,000.00
		555 Subtotal			6,000.00
716	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		2,996.80



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
	27XX	Student Transportation Services			
		5XX	Other Purchased Services		645.61
		716	Subtotal		3,642.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					128,250.30

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					42,513.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					108,847.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					128,250.30 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	1,640.66	Less Last Year	2,050.53	(4b)	-409.87
					-409.87 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,701.08 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Summer Learning Camp	650.00	339.19	310.81
195 Latchkey	15,151.95	13,737.16	1,414.79
210 Interest/Local	99.42	0.00	99.42
289 Donations	4,102.16	2,483.87	1,618.29
305 Title I - Schoolwide	-12,009.00	9,701.30	-21,710.30
306 Title I - Schoolwide	89,706.00	92,346.37	-2,640.37
554 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,504.54	0.00	1,504.54
555 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,000.00	6,000.00	0.00
716 IDEA Part B (Trans from Coop)	3,642.41	3,642.41	0.00
Total	108,847.48	128,250.30	-19,402.82



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	17.49	20.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17.49</u>	<u>20.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					2,798.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,818.30 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	23.45	36.14
	3281 State Technology Aid	1,442.09	1,439.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,465.54	1,476.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						3,873.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,476.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,349.94 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	20.40	37.87
	3445 State Combined Fund School Block Grant	3,744.25	3,744.25
	3447 SB96 Combined Block Grant Reimbursement	964.93	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,729.58</u>	<u>3,782.12</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration				
		7XX	Property and Equipment Acquisition		0.00	4,018.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	4,018.00	

Schedule Of Changes Worksheet			Fund Code 29
Beginning Fund Balance			5,561.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			3,782.12 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			4,018.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			5,325.61 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	62,185.19	70,297.70
	1112 District Levy - Personal Property	929.69	1,494.33
	1113 District Levy - Heavy Motor Vehicles	10.66	14.63
	1190 Penalties and Interest on Taxes	334.01	221.77
	1510 Interest Earnings	464.46	471.69
	3120 State Guaranteed Tax Base Aid	27,099.26	16,992.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		91,023.27	89,492.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	65,000.00	70,000.00
			850 Interest on Debt	34,265.00	31,762.50
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				99,615.00	102,112.50

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	49,959.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	89,492.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	102,112.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	37,339.64	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	0.00	21,366.48
	1XXX Revenues from Student Activities	17,560.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17,560.09</u>	<u>21,366.48</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
		XXX Student Extracurricular		17,324.72	20,450.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>17,324.72</u>	<u>20,450.78</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	12,521.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,366.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,450.78	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,437.46	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	71,554.30	57,306.08
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	1,661.53	2,996.80
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	645,488.34	670,619.92
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	841.66	7,230.71
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	24,378.72	18,731.91
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	17,463.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	24,245.18
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	32,810.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	32,810.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,936.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	47,246.97
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	181,303.43
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 97%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	143,186.41	3,512.53	0.00	0.00	0.00
280	1XXX	2XX	6,084.46	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	24,245.18	0.00	0.00	0.00
280	1XXX	6XX	632.44	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,642.41	0.00	0.00	0.00	0.00
Totals			153,545.72	27,757.71	0.00	0.00	0.00

181,303.43

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	10,029.36	0.00	0.00	0.00	10,029.36
Land Improvements	117,533.26	0.00	0.00	0.00	117,533.26
Buildings	1,786,075.67	0.00	14,460.00	0.00	1,800,535.67
Machinery and Equipment	70,657.95	0.00	20,758.31	0.00	91,416.26
Construction in Progress	14,460.00	0.00	0.00	14,460.00	0.00
Totals at Historical Cost	1,998,756.24	0.00	35,218.31	14,460.00	2,019,514.55
Depreciation					
Improvement Accum	53,215.85	0.00	4,661.69	0.00	57,877.54
Building Accum	445,491.20	0.00	38,338.63	0.00	483,829.83
Machinery and Equipment Accum	48,584.66	0.00	2,615.00	0.00	51,199.66
Total Accumulated Depreciation	547,291.71	0.00	45,615.32	0.00	592,907.03
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,451,464.53	0.00	-10,397.01	14,460.00	1,426,607.52

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	45,615.32	0.00	0.00
Total Depreciation for FY2016	45,615.32	0.00	0.00

*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	10,939.47	319.38	0.00	0.00	11,258.85	0.00	11,258.85
Total Governmental Activity							
Non-bond Long-Term Liabilities	10,939.47	319.38	0.00	0.00	11,258.85	0.00	11,258.85
Bond(s)							
10/26/2004	750,000.00	0.00	70,000.00	0.00	680,000.00	70,000.00	610,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	750,000.00	0.00	70,000.00	0.00	680,000.00	70,000.00	610,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	92,228.90	18,733.62	0.00	110,962.52
Net Pension - TRS	1,070,085.00	147,524.00	0.00	1,217,609.00